

Title 35, Part II, Subpart 5
Chapter 03 Taxation

- 100 Permittees shall pay the annual tax levied pursuant to Miss. Code Ann. Section 27-71-5 on all wine produced in a given year.
- 101 Permittees shall pay the tax levied pursuant to Miss. Code Ann. Section 27-71-7 on all wine sold in a given year unless that wine is sold for export and sale outside this State or if the wine is given away as free samples pursuant to Miss. Code Ann. Section 67-5-13. This tax shall be remitted monthly.
- 102 Permittees must provide electronic statements to the Department each month showing:
1. All sales made to consumers at the native winery or in its vicinity;
 2. The gallonage produced during the month; and
 3. Gallonage sold or exported for sale during the month.
- 103 Permittees who import bulk or fortified wines from outside this State to be mixed with native wines shall not pay any excise tax on the imported wine.
- 104 (Reserved)

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